

ICR Sanitary District Profit & Loss Budget Performance October 2023

	MONTHLY BUDGET VS. ACTUAL				YEAR TO DATE BUDGET VS. ACTUAL				ANNUAL BUDGET	
	Oct23	Oct23	\$ Over	% of	Jul - Oct 23	YTD Budget	\$ Over	% of	Annual	% of
	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
61 - O & M REVENUES										
6110 - Ad Valorem Tax Revenue	0.00	41,416.67	-41,416.67	0.0%	497,000.00	165,666.64	331,333.36	300.0%	497,000.00	100.00%
6111-Ad Valorem Tx-Bond Repayme	0.00	14,166.67	-14,166.67	0.0%	170,000.00	56,666.64	113,333.36	300.0%	170,000.00	100.00%
6118 - Inspection Fee	3,000.00	1,041.67	1,958.33	288.0%	8,750.00	4,166.64	4,583.36	210.0%	12,500.00	70.00%
6121 - Residential User Fees	-122.49	13,200.00	-13,322.49	-0.93%	40,270.94	52,800.00	-12,529.06	76.27%	158,400.00	25.42%
6123 - Application Fee/Transfer	105.00	145.83	-40.83	72.0%	1,470.00	583.36	886.64	251.99%	1,750.00	84.00%
6126 - Commercial User Fees	0.00	583.33	-583.33	0.0%	1,470.00	2,333.36	-863.36	63.0%	7,000.00	21.00%
6140 - Int. on Bank/Savings Acc	4,737.48	333.33	4,404.15	1,421.26%	18,263.37	1,333.36	16,930.01	1,369.73%	4,000.00	456.58%
6300 - Effluent Income	5,647.73	5,666.67	-18.94	99.67%	22,932.29	22,666.64	265.65	101.17%	68,000.00	33.72%
6600 - Miscellaneous Income	419.15	150.00	269.15	279.43%	758.11	600.00	158.11	126.35%	1,800.00	42.12%
NSF FEES CHARGED CUSTOMER	-45.00				-45.00					
Total 61 - O & M REVENUES	13,741.87	76,704.17	-62,962.30	17.92%	760,869.71	306,816.64	454,053.07	247.99%	920,450.00	82.66%
6200-Bond Revenue-Debt Repaymnt										
6201-Transfers-non Restricted	0.00	1,250.00	-1,250.00	0.0%	0.00	5,000.00	-5,000.00	0.0%	15,000.00	0.00%
6202-WIFA Loan Funds	0.00	244,416.67	-244,416.67	0.0%	0.00	977,666.64	-977,666.64	0.0%	2,933,000.00	0.00%
Total 6200-Bond Revenue-Debt Repaymnt	0.00	245,666.67	-245,666.67	0.0%	0.00	982,666.64	-982,666.64	0.0%	2,948,000.00	0.00%
6800 - Non-Operating Income										
6120 - Hook Up Fee ICR	0.00	1,750.00	-1,750.00	0.0%	0.00	7,000.00	-7,000.00	0.0%	21,000.00	0.00%
6125 - Developer Lot Fee TRR/WC	0.00	8,750.00	-8,750.00	0.0%	28,000.00	35,000.00	-7,000.00	80.0%	105,000.00	26.67%
Total 6800 - Non-Operating Income	0.00	10,500.00	-10,500.00	0.0%	28,000.00	42,000.00	-14,000.00	66.67%	126,000.00	22.22%
6850 - Reimbursement Income	0.00	416.67	-416.67	0.0%	6,716.50	1,666.64	5,049.86	403.0%	5,000.00	134.33%
Total Income	13,741.87	333,287.51	-319,545.64	4.12%	795,586.21	1,333,149.92	-537,563.71	59.68%	3,999,450.00	19.89%
Expense										
70 - O & M Expenditures										
72 - ADMINISTRATIVE EXPENSES										
ACCOUNTING & BOOKKEEPING										
7222 - Customer Billing	1.50	291.67	-290.17	0.51%	1,416.00	1,166.64	249.36	121.37%	3,500.00	40.46%
7224 - Monthly Accounting Fee	1,250.00	1,150.00	100.00	108.7%	5,000.00	4,600.00	400.00	108.7%	13,800.00	36.23%
7225 - Special Projects	0.00	66.67	-66.67	0.0%	0.00	266.64	-266.64	0.0%	800.00	0.00%
7226 - Customer Records Maint.	157.25	150.00	7.25	104.83%	647.50	600.00	47.50	107.92%	1,800.00	35.97%
7251 - Postage	18.57	133.33	-114.76	13.93%	613.81	533.36	80.45	115.08%	1,600.00	38.36%
7300 - Office Expense	10.00	166.67	-156.67	6.0%	230.95	666.64	-435.69	34.64%	2,000.00	11.55%
7352 - Office Supplies	79.03	100.00	-20.97	79.03%	646.25	400.00	246.25	161.56%	1,200.00	53.85%

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
Total ACCOUNTING & BOOKKEEPING	1,516.35	2,058.34	-541.99	73.67%	8,554.51	8,233.28	321.23	103.9%	24,700.00	34.63%
DISTRICT OPERATING OVERHEAD										
7210 - Mandatory Publishing	0.00	58.33	-58.33	0.0%	0.00	233.36	-233.36	0.0%	700.00	0.00%
7215 - Website Maintenance	0.00	200.00	-200.00	0.0%	483.96	800.00	-316.04	60.5%	2,400.00	20.17%
7340 - Rent - Meeting Room	475.00	166.67	308.33	284.99%	475.00	666.64	-191.64	71.25%	2,000.00	23.75%
7380 - Yav County - Elections	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
Total DISTRICT OPERATING OVERHEAD	475.00	425.00	50.00	111.77%	958.96	1,700.00	-741.04	56.41%	5,100.00	18.80%
Total 72 - ADMINISTRATIVE EXPENSES	1,991.35	2,483.34	-491.99	80.19%	9,513.47	9,933.28	-419.81	95.77%	29,800.00	31.92%
Total 70 - O & M Expenditures	1,991.35	2,483.34	-491.99	80.19%	9,513.47	9,933.28	-419.81	95.77%	29,800.00	31.92%
7250 - INSURANCE	0.00	2,916.67	-2,916.67	0.0%	15,800.95	11,666.64	4,134.31	135.44%	35,000.00	45.15%
73 - WAGES & SALARY EXPENSES										
7280 - Manager Services	2,500.00	2,500.00	0.00	100.0%	10,000.00	10,000.00	0.00	100.0%	30,000.00	33.33%
7285 - District Clerk	180.00	150.00	30.00	120.0%	510.00	600.00	-90.00	85.0%	1,800.00	28.33%
7286 - Payroll Taxes	191.25	250.00	-58.75	76.5%	765.00	1,000.00	-235.00	76.5%	3,000.00	25.50%
Total 73 - WAGES & SALARY EXPENSES	2,871.25	2,900.00	-28.75	99.01%	11,275.00	11,600.00	-325.00	97.2%	34,800.00	32.40%
75 - PLANT & OPERATING EXPENSES										
OPERATOR EXPENSES										
7570 - Operator Contract	5,834.54	7,166.67	-1,332.13	81.41%	23,338.16	28,666.64	-5,328.48	81.41%	86,000.00	27.14%
7572 - Contract Extras	220.00	666.67	-446.67	33.0%	2,475.00	2,666.64	-191.64	92.81%	8,000.00	30.94%
Total OPERATOR EXPENSES	6,054.54	7,833.34	-1,778.80	77.29%	25,813.16	31,333.28	-5,520.12	82.38%	94,000.00	27.46%
PLANT OPERATING EXPENSES										
7540 - Chemicals	14,934.71	5,833.33	9,101.38	256.02%	22,846.03	23,333.36	-487.33	97.91%	70,000.00	32.64%
7550 - Hauling Sludge	1,760.00	2,083.33	-323.33	84.48%	7,945.75	8,333.36	-387.61	95.35%	25,000.00	31.78%
7560 - Laboratory Analysis	630.00	666.67	-36.67	94.5%	1,260.00	2,666.64	-1,406.64	47.25%	8,000.00	15.75%
7576 - Operating Permits	1,807.00	333.33	1,473.67	542.11%	1,807.00	1,333.36	473.64	135.52%	4,000.00	45.18%
Total PLANT OPERATING EXPENSES	19,131.71	8,916.66	10,215.05	214.56%	33,858.78	35,666.72	-1,807.94	94.93%	107,000.00	31.64%
PLANT UTILITIES										

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	Actual	Budget	Budget	Budget	Actual	Budget	Budget	Budget	Budget	Budget
7530 - Water	32.43	62.50	-30.07	51.89%	334.03	250.00	84.03	133.61%	750.00	44.54%
7533 - Electric	3,011.10	3,000.00	11.10	100.37%	12,327.96	12,000.00	327.96	102.73%	36,000.00	34.24%
7534 - Trash Disposal	0.00	25.00	-25.00	0.0%	60.00	100.00	-40.00	60.0%	300.00	20.00%
Total PLANT UTILITIES	3,043.53	3,087.50	-43.97	98.58%	12,721.99	12,350.00	371.99	103.01%	37,050.00	34.34%
REPAIRS & MAINTENANCE										
7510 - Landscape Maintenance	550.00	150.00	400.00	366.67%	550.00	600.00	-50.00	91.67%	1,800.00	30.56%
7580 - Maint/Repairs Out. Serv.										
7581-Repair/Replace manhole	0.00	1,250.00	-1,250.00	0.0%	0.00	5,000.00	-5,000.00	0.0%	15,000.00	0.00%
7582-Replace air relief valves	0.00	833.33	-833.33	0.0%	0.00	3,333.36	-3,333.36	0.0%	10,000.00	0.00%
7583-Repair clarifier tank wier	0.00	833.33	-833.33	0.0%	0.00	3,333.36	-3,333.36	0.0%	10,000.00	0.00%
7580 - Maint/Repairs Out. Serv. - Other	0.00	6,250.00	-6,250.00	0.0%	18,465.36	25,000.00	-6,534.64	73.86%	75,000.00	24.62%
Total 7580 - Maint/Repairs Out. Serv.	0.00	9,166.66	-9,166.66	0.0%	18,465.36	36,666.72	-18,201.36	50.36%	110,000.00	16.79%
7590 - Plant Material & Supplie	0.00	833.33	-833.33	0.0%	793.35	3,333.36	-2,540.01	23.8%	10,000.00	7.93%
7595 - Generator Maintenance	0.00	250.00	-250.00	0.0%	0.00	1,000.00	-1,000.00	0.0%	3,000.00	0.00%
Total REPAIRS & MAINTENANCE	550.00	10,399.99	-9,849.99	5.29%	19,808.71	41,600.08	-21,791.37	47.62%	124,800.00	15.87%
Total 75 -PLANT & OPERATING EXPENSES	28,779.78	30,237.49	-1,457.71	95.18%	92,202.64	120,950.08	-28,747.44	76.23%	362,850.00	25.41%
7710 - Accounting - Audit	0.00	500.00	-500.00	0.0%	0.00	2,000.00	-2,000.00	0.0%	6,000.00	0.00%
7720 - Attnty Fees Dist. Oper.	0.00	3,750.00	-3,750.00	0.0%	15,897.04	15,000.00	897.04	105.98%	45,000.00	35.33%
7730 - Consulting Services	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
7750 - Engineering Services Dis	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
Total 77 - CONSULTING SERVICES	0.00	4,250.00	-4,250.00	0.0%	15,897.04	17,000.00	-1,102.96	93.51%	51,000.00	31.17%
7800-1 Re-pmt of Infrastructure	0.00	7,666.67	-7,666.67	0.0%	0.00	30,666.64	-30,666.64	0.0%	92,000.00	0.00%
7800.1-Cap Expenditure Unrestri	0.00	1,250.00	-1,250.00	0.0%	0.00	5,000.00	-5,000.00	0.0%	15,000.00	0.00%
7800.2 Capital Expenditures	0.00	244,416.67	-244,416.67	0.0%	0.00	977,666.64	-977,666.64	0.0%	2,933,000.00	0.00%
7800.3 Deposits - Capital Accts	0.00	10,500.00	-10,500.00	0.0%	0.00	42,000.00	-42,000.00	0.0%	126,000.00	0.00%
7800.4 Sludge Handling Equip	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
7800.5 Reserve for Replacements	0.00	6,250.00	-6,250.00	0.0%	0.00	25,000.00	-25,000.00	0.0%	75,000.00	0.00%
7800.6 Reimbursable Expense	0.00	0.00	0.00	0.0%	0.00	0.00	0.00	0.0%	0.00	
7800.7-Debt Repayment	0.00	14,166.67	-14,166.67	0.0%	0.00	56,666.64	-56,666.64	0.0%	170,000.00	0.00%
8000 - CONTINGENCIES	64,302.49	6,250.00	58,052.49	1,028.84%	64,302.49	25,000.00	39,302.49	257.21%	75,000.00	85.74%
Total Expense	97,944.87	333,287.51	-235,342.64	29.39%	208,991.59	1,333,149.92	-1,124,158.33	15.68%	3,999,450.00	5.23%
Net Ordinary Income	-84,203.00	0.00	-84,203.00	100.0%	586,594.62	0.00	586,594.62	100.0%	0.00	
Net Income	-84,203.00	0.00	-84,203.00	100.0%	586,594.62	0.00	586,594.62	100.0%	0.00	